

HALL COUNTY BOARD OF EQUALIZATION APRIL 9, 2002
PROTESTS OF TAXABLE STATUS

02-001 Hall County Airport Authority, 3743 Sky Park Rd., GI #400402912
PT NW4 NW4 NE4 & PT 32 NE4 NW4 2-11-9 aka Part Tract A-1 located at Hall County
Airport Wash Twp 1-.21 AC

02-002 Hall County Airport Authority, 3743 Sky Park Rd., GI #400402890
PT NE4 & PT 32 W2 & PT SE4 35-12-9- AKA PART TRACT A-1 LAKE TWP LOCATED
AT HALL COUNTY AIRPORT 309.21 AC

02-003 Hall County Airport Authority, 3743 Sky Park Rd., GI #400402882
PT SE4 SW4 & SW4 SW4 SE4 26-12-9 AKA PART TRACT A-1 LOCATED AT HALL
COUNTY AIRPORT LAKE TWP 16.37 AC

02-004 Hall County Airport Authority, 3743 Sky Park Rd., GI #400402904
PT SW 4 NW4 & PT NW4 SW4 36-12-9 AKA PART TRACT A-1 LOCATED AT HALL
COUNTY AIRPORT LAKE TWO 6.33 AC

02-005 Hall County Airport Authority, 3743 Sky Park Rd., GI #400402920
PT SW4 & W 2 w2 SE4 36-12-9 AKA TRACT B-1 LOCATED AT HALL COUNTY
AIRPORT LAKE TWP 134 AC

02-006 Hall County Airport Authority, 3743 Sky Park Rd., GI #400402947
PT NE4 NE4 NE4 35-12-9- AKA PART TRACT C-1 LOCATED AT HALL COUNTY
AIRPORT LAKE TWO 5-30 AC

02-007 Hall County Airport Authority, 3743 Sky Park Rd., GI #400402955
PT NW4 NW4, NE4 NW4, PT SE4 NW4 & PT SW4 N24 36-12-9 AKA PART TRACT C-
1 LAKE TWO 115.70 AC LOCATED AT HALL COUNTY AIRPORT

02-008 Hall County Airport Authority, 3743 Sky Park Rd., GI #400402963
PT SW4 NE4 & PT SE4 NW4 & PT NE4 SW4 & PT NW 4 SE4 & PT S2 SE4 26-12-9
AKA TRACT 3 LOCATED AT HALL COUNTY AIRPORT LAKE TWP 136.00 AC

02-009 Hall County Airport Authority, 3743 Sky Park Rd., GI #400402971
SW4 NW4 & PT W2 SW4 NW4 & PT W2 NE4 SW4 & PT NW4 SW4 & PT N2 SW4 SW4
& PT NW4 SE4 SW4 AKA TRACT 3 LOCATED AT HALL COUNTY AIRPORT LAKE
TWP 26-12-9- 77.00 AC

02-010 Hall County Airport Authority, 3743 Sky Park Rd., GI #400403013
PT W2 NW4 NW4 & PT SW4 NW4 & PT SE4 NW4 & N2 NW4 SW4 & PT N2 NE4 SW4
2-11-9 AKA TRACT H LOCATED AT HALL COUNTY AIRPORT WASH TWP 77 AC

02-011 Hall County Airport Authority, 3743 Sky Park Rd., GI #400403021
PT NE4 SE4 & PT SE4 NW4 SE4 & PT SW4 SE4 & PT S2 SE4 SE4 27-12-9 AKA PT
TRACT 1 LOCATED AT HALL COUNTY AIRPORT LAKE TWP 63 AC

02-012 Hall County Airport Authority, 3743 Sky Park Rd., GI #400403161
PT E 2 E2 E2 34-12-9 AKA PT TRACT 1 LOCATED AT HALL COUNTY AIRPORT
LAKE TWP 66 AC

02-013 Hall County Airport Authority, 3743 Sky Park Rd., GI #400403048
NW4 NW4 & PT NE4 NW4 26-12-9 AKA TRACT J LOCATED AT HALL COUNTY
AIRPORT LAKE TWP 60 AC

02-014 Hall County Airport Authority, 3743 Sky Park Rd., GI #400403056
PT S2 N2 SW4 & PT S2 SW4 2-11-9 AKA TRACT K LOCATED AT HALL COUNTY
AIRPORT WASH TWP 87 AC

02-015 Hall County Airport Authority, 3743 Sky Park Rd., GI #400403064
PT W2 NW4 SW4 & PT W2 SW4 SW4 35-12-9 AKA TRACK L LOCATED AT HALL
COUNTY AIRPORT LAKE TWP 20.00 AC

02-016 Hall County Airport Authority, 3743 Sky Park Rd., GI #400403072
W2 NW4 SW4 & PT NW4 SW4 26-12-9 AKA PART TRACT L LOCATED AT HALL
COUNTY AIRPORT LAKE TWP 20.00 AC

02-017 Hall County Airport Authority, 3743 Sky Park Rd., GI #4004030102
PT NW4 NE4 NE4 & PT NW4 NE4 & PT NW4 SW4 NE4 & PT SE4 NE4 NW4 & PT NE4
SE4 NW4 2-11-9 AKA PART TRACT M LOCATED AT HALL COUNTY AIRPORT
WASH TWP 34.01 AC

02-018 Hall County Airport Authority, 3743 Sky Park Rd., GI #400403099
PT S2 NW4 SW4 & PT SW4 SW4 36-12-9 AKA PT TRACT M LOCATED AT HALL
COUNTY AIRPORT LAKE TWP 14.55 AC

02-019 Hall County Airport Authority, 3743 Sky Park Rd., GI #400403080
PT SE4 NE4 SE4 & PT SE4 SW4 SE4 & PT SE4 SE4 35-12-9- AKA PT TRACT M
LOCATED AT HALL COUNTY AIRPORT LAKE TWP 21.44 AC

TAXABLE STATUS PROTEST

PROTEST NUMBER, PROPERTY OWNER, PARCEL NUMBER, LEGAL DESCRIPTION

02-019

Hall County Airport Authority, 3743 Sky Park Rd., GI #400403080

PT SE4 NE4 SE4 & PT SE4 SW4 SE4 & PT SE4 SE4 35-12-9- AKA PT TRACT M
LOCATED AT HALL COUNTY AIRPORT LAKE TWP 21.44 AC

COUNTY ASSESSOR'S RECOMMENDATION:

Property should be considered taxable

COUNTY BOARD'S DETERMINATION FOR ASSESSMENT YEAR 2001

_____PROTEST APPROVED

_____PROTEST DENIED

BASIS FOR ACTION TAKEN:

Motion was made to exempt property, motion failed on a tie vote

Signature of County Board Chairperson/
Vice Chairperson

Date

Listed below are the members of the Hall County Board of Equalization and roll call vote on the action taken:

Supervisor Arnold:	For ____; Against ____; Abstained ____; Not Present ____ .
Supervisor Eriksen:	For ____; Against ____; Abstained ____; Not Present ____ .
Supervisor Hartman:	For ____; Against ____; Abstained ____; Not Present ____ .
Supervisor Humiston:	For ____; Against ____; Abstained ____; Not Present ____ .
Supervisor Jeffries:	For ____; Against ____; Abstained ____; Not Present ____ .
Supervisor Lancaster:	For ____; Against ____; Abstained ____; Not Present ____ .
Supervisor Logan:	For ____; Against ____; Abstained ____; Not Present ____ .

*Appeals to the Tax Equalization Review Commission must be filed within (30) thirty days of this action

HALL COUNTY BOARD OF EQUALIZATION PUBLIC HEARING ON
TAXABLE STATUS

APRIL 23, 2002 9:15 A.M.

board of equal scott bud secnd 7 yes

jeery janulewicz was presnet concerning po]roperty owned and leased out county determined leased for non government prupose hearing march 19 on that issue and received the decision friadya ad reverse the decision of the county board this was determiend 3-621 which at the time proveid that state of ne covenant of bond holders the state would not levey tax on the authoris tand beceause the airport had bonds they could not be subject to tax last year the state legislater added langualted read that second inten was under 77-202- that would require that the leasee would have to pay tax not for public purpose therefore the only isue that the property was exempt under 77-201 not from the airport from the tennants information in the memo the state has not leved the tasn on the airport authority it is on the leasee jerry recommends that the county board appeal the decision of terc and deny the protests from 2002 jan jerry comments take presidence and no comment

Ron depue attorneye for the airport question is wheather the land is used for public or non public use all of the proterty that is protest is on the east side of skypark road last year they protest appealed to terc and they reversed the decision of the county board althey are now protesting the same properties and acording th terc they do have bonds and he feels ath terc decions was correct and would request the protests be treated ths ame way as the terc decision he explained the restrictions of the prperties that are being protested the airport has sever outstanding grants when federal funds arec received there are strings attached there airport assruacnes are the restrictions the lease agreements also contrain restrictions crops no imporvements cannot hinder airport operations and can terminte the lease if they are acting not in the best interest of the airport even if it was not retned they would still have to maintain the proteryt rent out to fullfil the oblicagtion to be as self sufficient as possible

Read letter dated october 1,2001 addressed to r. stovall addressed the tracts east of skypark road primary purpose relates to the operation of the airport us department of avaiation there opinion is that the primary use of the property is for the operation of the airport and he requested exemption of the property

Scott – if taxed what does that do the rate on the lease bid out properties to highest bidder most leases the tennant pays the tax tennant reduces bid because of the tax then airport request more revenue from the county because of the loss of revenue

Bill stoval not contesting the area to the west thinks beig penalized because they are trying to generate revenue tody they are meeting to turn back the tracts there would be a cost to appeal the decsion feal that it should not be taxed

Bud Jeffries all restriction will apply with or without taxes the restriction qare not any different that those at caap all come and lease the property cant prove that the tax on

this land will make the value go down sped will be a governmenttal subdivison and tax will be passed on the leasee the fact that restriction have not changed in 40 years he fees taxes should be paid thinks it should be appealed

Bob Humiston what amount would the taxes be jan on the value of the land reduced by 25% to compensate for the restrictions depends on the size and the type of ground some at 3500.00 one fro 95000.00 shouldn't tax small amount

9:40 lagna left the meeting

Hartman diffrence of bid on the triangel shape rents have been less doent thnk hur bids quality of land may not be as good there is a limit on what they can receive no one wins cant tax some and not others tennat has to pay the tax cant wants to follow attorney decision

Jim two issue one matter of equaliztion and 2 jerry poitned out clear what the law states state law said that is should be ron depue opinion new law no decision on this proviison disagree on the outsidtnad bond issue

Scott in this case did want on the tax role boards action was overtuned by terc think that there is enoug reason that it should not be taxed vote to not tax the land

Bud the legislature passed law a lot of land not used for public business and in all fairness could be taxed this was the intent take it back and appeal this that is the way the process owrks nedd to follow the law this is new states that have not been interpreted voters approved constitution amendment to tax proerty that is not for public use onl proptery that adjacent to the runways he agree exempt because of bonds and for pubulic use

Scott doesn't want to send anymore taxpayers down and have decions overturned no constintancy hope would error on the side of the taxpayer not a clear line jan pelladn two issues hearing for 2002 exempt them then appeal terc issue from 2001 handled here then protested to terc

Jerry janulewicz is tax on the airport authority state not tax an airport authority not on the authori not a lien on authority propetry tax on leasehold interest on the tennant tax on tennat not airport effective date was 9 1 2001 after assessment date before levy date represnt the farm and defend them

Jim the valuation placed is now less 25% less jan questioend terc decision 3-6231 tax of airport property also made a ruling on the publid purpose issue not a public purpose

Hartman trying to treat the same some pay and some don't

Lancaster not for public use lose the revenue and come to the county for more money f

Ron for 2001 not for public purpose but exempt because of the bond issue 2001 does not affect 2002

Motion to close public hearing scott motion bud second 6 yes logan absent logan went to hospital

Motion scott accept terc ruling for 2001 amended bob ok and exempt the property that was protested this year bob second Discussion was held that this should be in two separate motions.

Scott withdrew the motion and Humiston withdrew his second. Arnold made a motion and Humiston seconded to accept the Tax Equalization & Review Commissions ruling for 2001 to exempt all of the protested properties. Arnold, Eriksen, Humiston and Lancaster all voted yes and Jeffries and Hartman voted no. Logan was absent. Motion carried.

Scott made a motion and Humiston seconded to exempt the all of the properties that were protested this year. Arnold, Humiston and Lancaster voted yes and Jeffries, Eriksen and Hartman voted no with Logan absent. Motion failed.

Property will be taxed for 2002.

Returned to regular session.